



STATE OF WASHINGTON  
**GAMBLING COMMISSION**

P.O. Box 42400 • Olympia, Washington 98504-2400 • (360) 486-3440 • TDD (360) 486-3637 • FAX (360) 486-3631

## **CARD ROOM RECORDS**

Dear Card Room Licensee:

WAC 230-08-090 requires persons licensed to operate card rooms to maintain a daily record of the card games played and fees collected. The *Card Room Daily Control Record* (GC2-128) is used for the period beginning January 1 and ending December 31 of each year. These daily control records must be completed immediately after any fees are collected. Attached are instructions and filled-in examples to assist you in completing the required records.

WAC 230-08-090 also requires you to record the names and times of play for each non-paying house player in the daily card room records. The *Card Room Daily Record – Non-Paying House Players* (GC2-130) should be attached to the control sheet for each day card room employees play in card games on the premises. This sheet is a part of the daily record and must be maintained for not less than three years. At least the past six months of records must be available on the premises. All other records shall be available within forty-eight (48) hours upon request by commission staff, local law enforcement or taxing authorities.

**In accordance with WAC 230-08-090, the commission will no longer be providing pre-numbered daily control sheets. This will be the last yearly mail out of these forms.** A blank copy of the *Card Room Daily Control Record* (GC2-128), *Card Room Daily Record – Non-Paying House Players* (GC2-130), *Schedule of Additions / Withdrawals to Card Room Cash* (GC2-145), and *Card Room Monthly Income Summary* (GC2-129) forms are provided for you to make copies as needed.

If you are a House-Banked Card Room, you will need to request record keeping packet GC2-255. If you are a card room with Player-Supported Jackpots, Rakes and Alternative Collection Methods, you will need to request record keeping packet GC2-310.

Additionally, new card room operators should contact their local county or city treasurer for details regarding taxation of authorized gambling activities within your particular area, as set forth in RCW 9.46.110. Most jurisdictions require some type of registration prior to commencement of your gambling activity(ies).

If you have a question or need assistance, please call the Gambling Commission office in your area:

Everett ..... (425) 339-1728, Ext. 221

Tacoma ..... (253) 471-5312, Ext. 221

Spokane ..... (509) 329-3666, Ext. 228

Attachments



STATE OF WASHINGTON  
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P.O. Box 42400 • Olympia, Washington 98504-2400 • (360) 486-3440 • TDD (360) 486-3637 • FAX (360) 486-3631

**TO:** Card Room Licensees

**SUBJECT: CRIMINAL ACTIVITY IN CARD ROOMS**

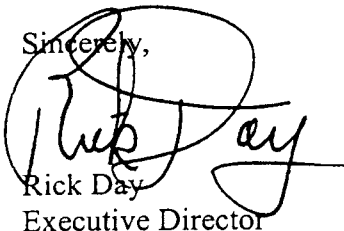
During routine visits to card rooms, our special agents have observed suspected illegal gambling activities, such as bookmaking. We have also received information that some owners and/or employees may have participated in such activities. We presently have ongoing investigations involving individuals who frequent licenses premises and appear to use them as a base of operations.

I want to remind you of your responsibility as a licensee to immediately report and stop such activities. At the same time, I want to solicit your help. If you observe or suspect illegal activities occurring at your premises or any other location, please contact the nearest Commission field office without delay and we will investigate the matter.

I also want to reiterate that the Gambling Commission has a zero tolerance policy regarding illegal activities, especially at licensed premises. Our special agents will continue to have an active presence at card rooms in order to monitor compliance with agency rules and regulations. These visits will not always be announced. We will aggressively pursue any suspected cases of bookmaking or other illegal activities and will work closely with local law enforcement agencies to eradicate such activities. If you or your employees are involved in the illegal activities or allow them to continue at your business, we will have no choice but to take appropriate actions, which may result in the loss of your licenses, and/or being prosecuted for unlawful actions.

Thank you for your past cooperation. I look forward to working with you to assure that all gambling activities are conducted in a lawful manner. Together we can provide an operating environment that fosters the highest possible level of integrity for authorized gambling activities and discourages illegal activities.

Sincerely,



Rick Day  
Executive Director



# INSTRUCTIONS

Please read the following instructions carefully. See the attached examples.

## CARD ROOM DAILY CONTROL RECORD GC2-128

**NOTE:** A control record must be completed for each day remaining in the year. The control record for any day the card room is not in operation must be voided by writing "closed", "no activity", "void", or similar wording and BE SIGNED BY THE LICENSEE. The control record must be maintained for at least three years. At least the past six months of records must be available on the premises. All other records shall be available within forty-eight (48) hours upon request by commission staff, local law enforcement or taxing authorities. These control records MUST BE COMPLETED AT THE TIME OF FEE COLLECTION.

**Name of Licensee and Date:** Enter the name of the licensed premises and the date the card room activity was conducted.

### Reconciliation of Cash and Chips:

#### Cash:

##### Opening Count – Cash and Checks – Line (1)

Enter the total amount of cash and checks in the opening bank. Complete this line prior to selling any chips for a day's activity. **NOTE:** WAC 230-40-070(3) requires that all checks received for chips must be complete (dated, signed, and dollar amount) and deposited no later than two banking days following receipt.

##### Plus Total Cumulative Fees Collected – Line (2)

Enter the total cumulative fees from the last collection time of the operating date. Also, enter this amount on the *Card Room Monthly Income Summary* (GC2-129) for that date.

##### Less Cash Removed / Plus Cash Added – Line (3)

Enter the "Net Amount" of cash added / withdrawn from the *Schedule of Additions / Withdrawals to Card Room Cash* (GC2-145).

##### Equals What Cash Should Be – Line (4)

"Opening Count", Line (1), plus "Total Cumulative Fees Collected", Line (2), less "Cash Removed / Plus Cash Added", Line (3).

##### Actual Closing Count – Cash and Checks – Line (5)

Enter the total cash and checks on hand by actual count at the end of each business day. This amount should normally equal the amount on Line (4).

##### Cash Over / (Short) – Line (6)

"What Cash Should Be", Line (4), less "Actual Closing Count", Line (5). This amount may be either positive or negative. It usually relates to errors in issuing or redeeming chips, changing money, math errors in the "Fees Collected" columns, unrecorded disbursements, or chips that are not redeemed the same date as purchased. Also, enter this amount on the *Card Room Monthly Income Summary* (GC2-129).

#### Chips:

**Color:** Enter the color of each type of chip on hand.

**Value:** Enter the value of one chip for each type of chip on hand.

**Opening Count:** Enter the total number of chips on hand at the start of the day's activity. Enter the number of chips, not the dollar value. Complete this line prior to selling any chips for a day's activity.

**Closing Count:** Enter the total number of chips on hand after all chips have been redeemed at the end of that day's activity. Enter the number of chips and not the dollar value.

**Chips Over / (Short):** "Opening Count" of chips less "Closing Count". **NOTE:** Any overage of chips will result in cash shortage and any shortage of chips will result in a cash overage. See the attached example.

## Fee Collection Section:

**Fee Per 1/2-hour:** Enter the amount charged each player, at each table, for each half-hour. The fee shall not exceed \$5.00 per half-hour or portion thereof per player (WAC 230-40-050(1)). **NOTE:** Licensees may not charge a person playing cards in a licensed card room for food or drink on a time basis (WAC 230-40-315).

**Collection Time:** The form contains 40 lines, one for each 1/2-hour of card room activity. Enter the time the card room activity begins and every subsequent 1/2-hour until the activity ends. Starting times should be on the half-hour, for example 6:30 p.m. Fees are collected in advance of play and may be either in cash or wagering chips. Players beginning play between collection times may be charged the normal fee with the "Fees Collected" and "No. of Players" columns to be adjusted accordingly. Collections may be made based on "tavern time". In this case, the card room clock will govern. An example of how to record subsequent collections is at 9:00 p.m. under table 2 on the attached sample.

**Fees Collected – Per Table:** Include the total dollar value of fees collected. The total in this column should be changed to reflect subsequent collections from players beginning play between half-hour periods. All players at a table, except licensed card room employees or the licensed owner, shall be charged the same fee. If the licensee elects to allow free play of other than house players, then all players at that table must be allowed to play free (WAC 230-40-050(5)).

**No. of Players:** Include the total number of players playing cards at each table at each collection period. This total should include non-paying house players. Do not include house dealers or "muckers". Any time non-paying house players are participating in the card game, an asterisk (\*) shall be entered in this column and a *Card Room Daily Record – Non-Paying House Players* (GC2-130) will be completed listing all house players for that period and be attached to the control record (WAC 230-08-090(1)(c)). All licensed card room employees, paying or non-paying, shall wear an identification tag at all times while working or playing in the gambling activity, unless the proper sign has been posted (WAC 230-04-455).

**Fees Collected – No. of Players – Card Tournaments:** On the date a tournament begins, enter all fees collected and the number of participants for each card tournament conducted. WAC 230-40-055 also requires you to maintain a separate record of all tournament prizes awarded, including the amount the licensed operator actually paid for each prize and the name and complete address of each winning participant.

**Fees Collected – Subtotal:** Enter in this column the total fees collected from all tables during this collection time period.

**Fees Collected – Cumulative:** Enter the total fees collected through the end of the collection period. This is computed by adding the current period's subtotal to the last period's cumulative total. For example:

Cumulative total @	7:30 a.m.	\$ <u>5</u>
+ Subtotal @	8:00 a.m.	<u>5</u>
= Cumulative total	8:00 a.m.	\$ <u>10</u>

This column should also equal the total of all collection time period subtotals through the current period.

## Person(s) Preparing Daily Control Record:

**Print Name:** Print the name of each person responsible for the collection of fees.

**NOTE:** In the event that more than one person works on a shift, enter only the person considered the lead employee; i.e. manager, shift leader, pit boss, etc.

**Signature:** Each person responsible for the collection of fees shall sign the control sheet in the block beside their printed name.

**Hours Worked:** Enter the beginning and ending times worked for each person responsible for collecting fees.

## CARD ROOM DAILY RECORD – NON-PAYING HOUSE PLAYERS

GC2-130

**Name of Licensee and Date:** Enter the name of the licensed premises and the date the activity begins.

**Printed Name:** Print the name of each house player not required to pay table fees. The only house players allowed to do this are licensed card room employees, a sole owner, a partner, or a major officer and / or owner of a substantial interest in the corporation licensed to operate a public card room (WAC 230-04-140 and WAC 230-08-090). House dealers for Pan, poker or Washington Blackjack who are not playing do not need to be listed.

**Times Played:** Enter the collection time that the house player plays. If the house player plays more than one collection time without any break in play, enter the beginning collection time and the last collection time that a normal player would be charged fees. For example, a house player begins play at 6:30 p.m. and stops play at the time of the 9:00 p.m. collection. His / her name would be entered on the first line of the "Printed Name" column and 6:30 – 8:30 p.m. would be entered in the "Times Played" column. An asterisk (\*) would be entered in the "No. of Players" column for that table on the *Card Room Daily Control Record* (GC2-128) for 6:30, 7:00, 7:30, 8:00, and 8:30 p.m. A separate entry would be required for each break in consecutive collection times that a house player played. Use additional sheets if required.

**NOTE:** This completed form must be kept with the *Card Room Daily Control Record* (GC2-128) to which it relates.

## SCHEDULE OF ADDITIONS / WITHDRAWALS TO CARD ROOM CASH

GC2-145

**Name of Licensee and Date:** Enter the name of the licensed premises and the date the activity begins.

**Explanation:** Specify why cash and / or checks were added or removed from the card room cash between the opening and closing count. Possible explanations might be payments for purchases, bank deposits made, cash needed to increase bank for chip redemption, etc. **NOTE:** Employees may not draw upon their salary in order to purchase chips to play cards.

**Time:** Record the time of each addition / withdrawal made during the day.

**Amount:** Enter the amount of cash and / or checks which were added or removed. Amounts reported should agree to invoice amounts, bank slips, etc. Invoices and receipts should remain on the premises and be available for inspection through the close of the business day.

**Initials:** The person transferring cash and / or checks to or from the card room must initial the explanation and amount.

**NOTE:** This completed form must be kept with the *Card Room Daily Control Record* (GC2-128) to which it relates.

## CARD ROOM MONTHLY INCOME SUMMARY

GC2-129

**Name of Licensee and Month:** Enter the name of the licensed premises and the month and year.

**Date:** Enter the day of the month in which the activity begins.

**Cumulative Fees Collected:** In the space beside the date of the month that the activity began, enter the total cumulative fees collected for each day's activity from Line (2) on the *Card Room Daily Control Record* (GC2-128).

**Cash Over / (Short):** In the space beside the date of the month that the activity began, enter the amount of cash over / (short) for each day's activity from Line (6) on the *Card Room Daily Control Record* (GC2-128).

**Total:** Total both columns. The total cumulative fees collected are combined with other months of a quarter and entered on the gross receipts line of the Quarterly Activity Report for Social and Public Card Rooms submitted to the Commission pursuant to WAC 230-08-160. This amount is also the taxable receipts amount for state and local taxes. The total cash over / (short) should be included as an expense on line 12 of the Quarterly Activity Report submitted to the Commission. Cash short should not include shortages due to chips removed or introduced into the card room by players.



EXAMPLE

WASHINGTON STATE GAMBLING COMMISSION  
CARD ROOM DAILY CONTROL RECORD

Name of Licensee

LUCKY'S CARD ROOM

Date

7 1 1 1XX

RECONCILIATION  
OF CASH AND  
CHIPS

CASH Opening Count - Cash and Checks ..... \$ 826.00 (1)  
Plus Total Cumulative Fees Collected ..... \$ 926.50 (2)  
Less Cash Removed / Plus Cash Added (Attach Schedule) ..... \$ 277.50 (3)  
Equals What Cash Should Be (1) + (2) + Or - (3) = (4) ..... \$ 955.00 (4)  
Actual Closing Count - Cash and Checks ..... \$ 940.50 (5)  
Cash Over / (Short) (5 - 4 = 6) ..... \$ 14.50 (6)

CHIPS Color ..... RED BLUE WHITE YELLOW GREEN  
Value ..... \$ 1.00 \$ 5.00 \$ 10.00 \$ 20.00 \$ .50¢  
Opening Count ..... # 1995 # 998 # 1000 # 500 # 2002  
Closing Count ..... # 2000 # 1000 # 1000 # 500 # 2000  
Chips Over / (Short). # 45 # +2 # — # — # 227

Fee Per 1/2 Hour	TABLE 1		TABLE 2		TABLE 3		TABLE 4		TABLE 5		FEES COLLECTED	
	Fees Collected	No. of Players	Fees Collected	No. of Players	Fees Collected	No. of Players	Fees Collected	No. of Players	Fees Collected	No. of Players	Subtotal	Cumulative
1 6:30 AM	7.50	6*	0	0	0	0	0	0			7.50	7.50
2 7:00	7.50	6*	0	0	0	0	0	0			7.50	15
3 7:30	9	7*	0	0	0	0	0	0			9	24
4 8:00	9	6	10	6*	0	0	0	0			19	43
5 8:30	10.50	7	10	6*	0	0	0	0			20.50	63.50
6 9:00	10.50	7	10+2	5+1	0	0	0	0			22.50	86
7 9:30	12	8	12	6	2	5*	0	0			26	112
8 10:00	12	8	12	6	2	5*	0	0			26	138
9 10:30	12	8	12	6	2	5*	0	0			26	164
10 11:00	12	8	12	6	3	6	6	6			33	197
11 11:30	12	8	12	6	3	6	6	6			33	230
12 12:00	12	8	12	6	4	8	6	6			34	264
13 12:30	12	8	12	6	4	8	6	6			34	298
14 1:00	12	8	14	7	4	8	6	6			36	334
15 1:30	12	8	14	7	4	8	6	6			36	370
16 2:00	12	8	14	7	4	8	6	6			36	406
17 2:30	12	8	14	7	4	8	7	7			37	443
18 3:00	12	8	14	7	4	8	7	7			37	480
19 3:30	12	8	14	7	4	8	7	7			37	517
20 4:00	12	8	16	8	4	8	8	8			40	557
21 4:30	12	8	16	8	4	8	8	8			40	597
22 5:00	12	8	16	8	3.50	7	7	7			38.50	635.50
23 5:30	12	8	16	8	3.50	7	6	6			37.50	673
24 6:00	12	8	16	8	0	0	6	6			34	707
25 6:30	12	8	16	8	0	0	6	6			34	741
26 7:00	12	8	16	8	0	0	6	6			34	775
27 7:30	12	8	16	8	0	0	0	0			28	803
28 8:00	10.50	7	16	8	0	0	0	0			26.50	829.50
29 8:30	10.50	7	16	8	0	0	0	0			26.50	856
30 9:00	7.50	6*	16	8	0	0	0	0			23.50	879.50
31 9:30	7.50	6*	16	8	0	0	0	0			23.50	903
32 10:00 AM	7.50	6*	16	8	0	0	0	0			23.50	926.50
33												
34												
35												
36												
37												
38												
39												
40												
TOTALS	349.50		408		59		110					926.50 (2)

Person(s) Preparing Record - Print Name	Signature	Hours Worked
GARY PETERSON	Gary Peterson	6:00 PM / 2:00 AM
CATHY THOMPSON	Cathy Thompson	9:00 PM / 6:00 AM
TOMY LOPEZ	Tomy Lopez	2:00 AM / 10:30 AM

NOTE: The name of house players playing in the game must be recorded on the Card Room Daily Record - House Players (GC2-130) and attached to the Daily Control Record.

EXAMPLE

**WASHINGTON STATE GAMBLING COMMISSION**  
**CARD ROOM DAILY RECORD – NON-PAYING HOUSE PLAYERS**

Licensee: <u>LUCKY'S CARD ROOM</u>	Date: <u>JULY 1</u> , 20 <u>XX</u>
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Printed Name	Times Played
GARY PETERSON	6:30 pm – 8:30 pm
CATHY THOMPSON	9:30 pm – 10:30 pm
TONY LOPEZ	9:00 am – 10:00 am

**NOTE:** Mark *Card Room Daily Control Record* (GC2-128) with an asterisk (\*) in the "No. of Players" column for the time played by any nonpaying house player at each table.

EXAMPLE

## WASHINGTON STATE GAMBLING COMMISSION

### SCHEDULE OF ADDITIONS / WITHDRAWALS TO CARD ROOM CASH

Licensee: <u>LUCKY'S CARD ROOM</u>	Date: <u>JULY 1</u> , 20 <u>XX</u>
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Reason for Addition / Withdrawal	Time	Amount	Initials
INVOICE #9337 FOR PT'S	9:00AM	\$ <u>247.50</u>	T.L.
DEPOSIT OF CHECKS	9:00AM	<u>750.00</u>	T.L.
CASH REPLACEMENT	12:30 AM	<u>250.00</u>	G.P.
DRAW BY OWNER	8:00AM	<u>150.00</u>	T.L.
Net Amount		<u>\$797.50</u>	

**NOTE:** Record the net amount of all additions and / or withdrawals of cash on Line 3 of the *Card Room Daily Control Record* (GC2-128). Attach this form to the original *Card Room Daily Control Record*.



EXAMPLE

WASHINGTON STATE GAMBLING COMMISSION  
CARD ROOM MONTHLY INCOME SUMMARY

Name of Licensee:

LUCKY'S CARD ROOM

Month / Year:

JULY, 20XX

Date	Cumulative Fees Collected	Cash Over / (Short)
1	\$ 926.50	\$ 214.50
2	600.00	25.00
3	740.00	26.50
4	816.00	—
5	1050.75	24.00
6	910.00	—
7	CLOSED - NO ACTIVITY	
8	456.00	—
9	500.25	—
10	655.00	5.00
11	716.00	40.00
12	1050.50	—
13	1060.00	—
14	CLOSED - NO ACTIVITY	
15	1109.00	—
16	853.00	16.50
17	641.00	4.75
18	695.00	25.00
19	960.50	5.00
20	790.00	—
21	CLOSED - NO ACTIVITY	
22	455.50	410.00
23	650.00	215.00
24	1059.00	15.00
25	711.50	10.00
26	1100.00	—
27	950.00	—
28	CLOSED - NO ACTIVITY	
29	652.00	25.00
30	741.00	5.00
31	495.00	—
Totals	\$ 20,248.50	\$ 228.75

NOTE: Each line should agree with that day's Card Room Daily Control Sheet (GC2-128).

**WASHINGTON STATE GAMBLING COMMISSION**  
**CARD ROOM DAILY RECORD – NON-PAYING HOUSE PLAYERS**

<b>Licensee:</b>	<b>Date:</b> , 20
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Printed Name	Times Played

**NOTE:** Mark *Card Room Daily Control Record* (GC2-128) with an asterisk (\*) in the “No. of Players” column for the time played by any nonpaying house player at each table.

# WASHINGTON STATE GAMBLING COMMISSION

## SCHEDULE OF ADDITIONS / WITHDRAWALS TO CARD ROOM CASH

Licensee:	Date: , 20
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Reason for Addition / Withdrawal	Time	Amount	Initials
		\$	
Net Amount		\$	

**NOTE:** Record the net amount of all additions and / or withdrawals of cash on Line 3 of the *Card Room Daily Control Record (GC2-128)*. Attach this form to the original *Card Room Daily Control Record*.



WASHINGTON STATE GAMBLING COMMISSION  
CARD ROOM DAILY CONTROL RECORD

Name of Licensee	Date        /        /
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RECONCILIATION  
OF CASH AND  
CHIPS

**CASH**    Opening Count – Cash and Checks ..... \$ \_\_\_\_\_ (1)  
              Plus Total Cumulative Fees Collected ..... \$ \_\_\_\_\_ (2)  
              Less Cash Removed / Plus Cash Added (Attach Schedule)..... \$ \_\_\_\_\_ (3)  
              Equals What Cash Should Be (1) + (2) + Or - (3) = (4) ..... \$ \_\_\_\_\_ (4)  
              Actual Closing Count – Cash and Checks ..... \$ \_\_\_\_\_ (5)  
              Cash Over / (Short) (5 - 4 = 6)..... \$ \_\_\_\_\_ (6)

<b>CHIPS</b> Color.....					
Value .....	\$	\$	\$	\$	\$
Opening Count .....	#	#	#	#	#
Closing Count .....	#	#	#	#	#
Chips Over / (Short)	#	#	#	#	#

	TABLE 1		TABLE 2		TABLE 3		TABLE 4		TABLE 5		FEES COLLECTED	
Fee Per 1/2 Hour ➤	\$		\$		\$		\$		\$			
Collection Time ▼	Fees Collected	No. of Players	Fees Collected	No. of Players	Fees Collected	No. of Players	Fees Collected	No. of Players	Fees Collected	No. of Players	Subtotal	Cumulative
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
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29												
30												
31												
32												
33												
34												
35												
36												
37												
38												
39												
40												
TOTALS												(2)
Person(s) Preparing Record – Print Name							Signature				Hours Worked	

NOTE: The name of house players playing in the game must be recorded on the *Card Room Daily Record – House Players* (GC2-130) and attached to the *Daily Control Record*.